



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

May 10, 2002

The Honorable Gammie G. Poindexter  
Chief Judge  
County of Brunswick General District Court  
PO Box 187  
Prince George, VA 23875

The Honorable Charles A. Perkinson, Jr.  
Chief Judge  
County of Brunswick Juvenile and  
Domestic Relations District Court  
315 S. Main Street  
Emporia, VA 23847

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Brunswick District Court for the period January 1, 2001 through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Clerk needs to address as described below.

## Properly Reconcile Bank Account

The Clerk does not properly reconcile the bank account statements to the court's financial records. The Clerk does not properly document or understand how to resolve differences. Proper bank reconciliations include identifying and resolving differences between the bank balance and the system's cash balance. Failure to reconcile the bank account to the court's financial management system can lead to bank or accounting system errors going undetected.

The Clerk should properly reconcile her bank account monthly by identifying and adjusting all reconciling items promptly. When the Clerk cannot reconcile her account, she should immediately seek assistance from the Supreme Court.

The Honorable Gammie G. Poindexter  
The Honorable Charles A. Perkinson, Jr.  
May 10, 2002  
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We discussed these comments with the Clerk on May 10, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Theodore J. Burr, Jr., Judge  
The Honorable Kenneth W. Nye, Judge  
Kathy R. Whitlow, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
LeAnne Lane, Court Analyst  
Supreme Court of Virginia